



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

43 Roosevelt 0856 Frontier Elementary

0774 Frontier Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	747,546.65	747,546.65	0.00	0.00	0.00	0.00
21XX Support Services - Students	32,044.92	32,044.92	0.00	0.00	0.00	0.00
222X Educational Media Services	10,513.09	10,377.75	0.00	135.34	0.00	0.00
23XX Support Services - General Administration	152,370.44	152,120.44	0.00	250.00	0.00	0.00
24XX Support Services - School Administration	23,659.74	23,659.74	0.00	0.00	0.00	0.00
25XX Support Services - Business	85,706.26	4,117.54	81,588.72	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	252,819.80	213,219.80	0.00	39,600.00	0.00	0.00
27XX Student Transportation Services	59,424.50	59,424.50	0.00	0.00	0.00	0.00
31XX Food Services	124,970.07	124,970.07	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	5,364.88	5,364.88	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	17,417.47	8,488.34	0.00	8,929.13	0.00	0.00
4XXX Facilities Acquisition and Construction Services	31,219.81	0.00	0.00	31,219.81	0.00	0.00
Totals	1,543,057.63	1,381,334.63	81,588.72	80,134.28	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,543,057.63					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A				<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0774 Frontier Elem	Indirect/Direct	81,588.72 / 1,381,334.63	5.91%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0774 Frontier Elem	0.0239	0.0250	0.0238	0.0232	5.91%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0774 Frontier Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0774 Frontier Elem	0.0239	0.0250	0.0238	0.0232	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2017</u>	<u>LE Reclaasified Rate</u>
	0774 Frontier Elem			2.95%	

Line F Average of LE's contained under one School System Code (SS)	<u>2017</u>	<u>SS Reclaasified Rate</u>
0856 Frontier Elementary		

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

2.95%

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

43 Roosevelt 0857 Poplar Public Schools

0775 Poplar Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	5,259,132.70	5,251,026.70	0.00	8,106.00	0.00	0.00
21XX Support Services - Students	712,078.04	712,078.04	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	132,288.21	132,288.21	0.00	0.00	0.00	0.00
222X Educational Media Services	188,727.26	188,727.26	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	293,802.72	293,802.72	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	565,076.54	565,076.54	0.00	0.00	0.00	0.00
25XX Support Services - Business	270,351.54	16,958.32	253,393.22	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,010,208.65	972,500.65	0.00	37,708.00	0.00	0.00
27XX Student Transportation Services	315,979.03	250,029.03	0.00	65,950.00	0.00	0.00
31XX Food Services	240,796.62	240,796.62	0.00	0.00	0.00	0.00
33XX Community Services	9,938.41	9,938.41	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	300.00	300.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	74,286.09	74,286.09	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	1,170,140.16	0.00	0.00	1,170,140.16	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,896.09	5,896.09	0.00	0.00	0.00	0.00
Totals	10,249,002.06	8,713,704.68	253,393.22	1,281,904.16	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	10,249,002.06					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

43 Roosevelt 0857 Poplar Public Schools

0776 Poplar H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,495,466.32	1,495,466.32	0.00	0.00	0.00	0.00
21XX Support Services - Students	339,527.31	339,527.31	0.00	0.00	0.00	0.00
222X Educational Media Services	94,484.75	94,484.75	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	99,181.08	99,181.08	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	322,822.22	322,822.22	0.00	0.00	0.00	0.00
25XX Support Services - Business	71,949.76	4,906.07	67,043.69	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	354,762.58	354,762.58	0.00	0.00	0.00	0.00
27XX Student Transportation Services	145,583.33	145,583.33	0.00	0.00	0.00	0.00
31XX Food Services	537,472.74	537,472.74	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	8,941.00	8,941.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	174,025.77	174,025.77	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	530,631.28	0.00	0.00	530,631.28	0.00	0.00
Totals	4,174,848.14	3,577,173.17	67,043.69	530,631.28	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	4,174,848.14					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

Line A			2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**
	LE 0775 Poplar Elem	Indirect/Direct 253,393.22 / 8,713,704.68	2.91%		
	LE 0776 Poplar H S	Indirect/Direct 67,043.69 / 3,577,173.17	1.87%		

Line B Preliminary Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0775 Poplar Elem	0.0473	0.0517	0.0467	0.0379	2.91%
	0776 Poplar H S	0.0473	0.0517	0.0467	0.0379	1.87%

Line C Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0775 Poplar Elem	0.0473	0.0517	0.0467	0.0379	
	0776 Poplar H S	0.0473	0.0517	0.0467	0.0379	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0775 Poplar Elem	0.0473	0.0517	0.0467	0.0379	
	0776 Poplar H S	0.0473	0.0517	0.0467	0.0379	

Line E Five Year Average with 5% Discount	LE	2017	LE Reclaasified Rate
	0775 Poplar Elem	4.04%	
	0776 Poplar H S	3.84%	

Line F Average of LE's contained under one School System Code (SS)	2017	SS Reclaasified Rate
0857 Poplar Public Schools	3.94%	

Your Preliminary Rate by School System (SS) is:
 This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

43 Roosevelt 0858 Culbertson Public Schools

0777 Culbertson Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,332,345.49	1,332,345.49	0.00	0.00	0.00	0.00
21XX Support Services - Students	3,750.00	3,750.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	30,671.34	30,671.34	0.00	0.00	0.00	0.00
222X Educational Media Services	4,292.72	4,292.72	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	127,304.51	127,304.51	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	3,471.68	3,471.68	0.00	0.00	0.00	0.00
25XX Support Services - Business	49,923.37	6,427.74	43,495.63	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	265,433.47	265,433.47	0.00	0.00	0.00	0.00
27XX Student Transportation Services	324,161.01	195,133.44	0.00	129,027.57	0.00	0.00
31XX Food Services	96,441.49	96,441.49	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	7,401.86	7,401.86	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	17,042.16	17,042.16	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	2,217,386.69	0.00	0.00	2,217,386.69	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	58,578.09	0.00	0.00	0.00	58,578.09	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,433.24	0.00	0.00	3,433.24	0.00	0.00
Totals	4,541,637.12	2,089,715.90	43,495.63	2,349,847.50	58,578.09	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	4,541,637.12					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

43 Roosevelt 0858 Culbertson Public Schools

0778 Culbertson H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	734,040.32	734,040.32	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	27,914.22	27,914.22	0.00	0.00	0.00	0.00
222X Educational Media Services	2,281.11	2,281.11	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	108,790.53	108,790.53	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	83,686.58	83,686.58	0.00	0.00	0.00	0.00
25XX Support Services - Business	46,326.54	6,427.74	39,898.80	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	232,866.70	232,866.70	0.00	0.00	0.00	0.00
27XX Student Transportation Services	153,918.80	153,918.80	0.00	0.00	0.00	0.00
31XX Food Services	151,418.32	151,418.32	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	35,446.31	35,446.31	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	62,176.98	62,176.98	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	512,757.77	0.00	0.00	512,757.77	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	58,373.20	0.00	0.00	0.00	58,373.20	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,423.54	0.00	0.00	1,423.54	0.00	0.00
Totals	2,211,420.92	1,598,967.61	39,898.80	514,181.31	58,373.20	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,211,420.92					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

Line A				2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**
LE 0777 Culbertson Elem		Indirect/Direct	43,495.63 / 2,089,715.90	2.08%		
LE 0778 Culbertson H S		Indirect/Direct	39,898.80 / 1,598,967.61	2.50%		

Line B Preliminary Indirect Cost Rates		LE	2013	2014	2015	2016	2017
		0777 Culbertson Elem	0.0170	0.0180	0.0192	0.0183	2.08%
		0778 Culbertson H S	0.0170	0.0180	0.0192	0.0183	2.50%

Line C Approved Indirect Cost Rates		LE	2013	2014	2015	2016	2017
		0777 Culbertson Elem	0.0000	0.0000	0.0000	0.0000	
		0778 Culbertson H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates		LE	2013	2014	2015	2016	2017
		0777 Culbertson Elem	0.0170	0.0180	0.0192	0.0183	
		0778 Culbertson H S	0.0170	0.0180	0.0192	0.0183	

Line E Five Year Average with 5% Discount		LE	2017	LE Reclaasified Rate
		0777 Culbertson Elem	1.77%	
		0778 Culbertson H S	1.85%	

Line F Average of LE's contained under one School System Code (SS)		2017	SS Reclaasified Rate
0858 Culbertson Public Schools		1.81%	

Your Preliminary Rate by School System (SS) is:
 This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

43 Roosevelt 0860 Wolf Point Public Schools

0780 Wolf Point Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	4,413,732.30	4,413,732.30	0.00	0.00	0.00	0.00
21XX Support Services - Students	328,281.07	328,281.07	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	418,856.61	418,856.61	0.00	0.00	0.00	0.00
222X Educational Media Services	142,712.01	142,712.01	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	286,550.58	286,550.58	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	382,116.65	382,116.65	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	5,270.13	0.00	0.00	5,270.13	0.00	0.00
25XX Support Services - Business	449,422.55	5,724.00	386,510.46	57,188.09	0.00	0.00
26XX Operation and Maintenance of Plant Services	678,439.38	586,542.04	0.00	91,897.34	0.00	0.00
27XX Student Transportation Services	233,908.66	136,408.66	0.00	97,500.00	0.00	0.00
31XX Food Services	70,650.00	70,650.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,599.61	4,599.61	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	34,216.63	34,216.63	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	46,558.72	0.00	0.00	46,558.72	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	4,593.88	0.00	0.00	0.00	4,593.88	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	37,708.05	37,708.05	0.00	0.00	0.00	0.00
Totals	7,537,616.83	6,848,098.21	386,510.46	298,414.28	4,593.88	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	7,537,616.83					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

43 Roosevelt 0860 Wolf Point Public Schools

0781 Wolf Point H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,194,088.69	1,151,608.19	0.00	42,480.50	0.00	0.00
21XX Support Services - Students	107,980.28	107,980.28	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	28,699.25	28,699.25	0.00	0.00	0.00	0.00
222X Educational Media Services	70,815.12	70,815.12	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	93,508.13	93,508.13	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	158,125.47	158,125.47	0.00	0.00	0.00	0.00
25XX Support Services - Business	247,003.34	2,453.05	208,528.93	36,021.36	0.00	0.00
26XX Operation and Maintenance of Plant Services	356,076.54	329,119.41	0.00	26,957.13	0.00	0.00
27XX Student Transportation Services	111,423.88	80,923.88	0.00	30,500.00	0.00	0.00
31XX Food Services	362,131.04	362,131.04	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	40,290.51	40,290.51	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	130,660.42	130,660.42	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	13,781.59	0.00	0.00	0.00	13,781.59	0.00
Totals	2,914,584.26	2,556,314.75	208,528.93	135,958.99	13,781.59	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,914,584.26					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A				2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**		
	LE 0780 Wolf Point Elem	Indirect/Direct	386,510.46 / 6,848,098.21	5.64%				
	LE 0781 Wolf Point H S	Indirect/Direct	208,528.93 / 2,556,314.75	8.16%				
Line B Preliminary Indirect Cost Rates	LE			2013	2014	2015	2016	2017
	0780 Wolf Point Elem			0.0443	0.0446	0.0442	0.0442	5.64%
	0781 Wolf Point H S			0.0443	0.0446	0.0442	0.0442	8.16%
Line C Approved Indirect Cost Rates	LE			2013	2014	2015	2016	2017
	0780 Wolf Point Elem			0.0000	0.0446	0.0442	0.0442	
	0781 Wolf Point H S			0.0000	0.0446	0.0442	0.0442	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE			2013	2014	2015	2016	2017
	0780 Wolf Point Elem			0.0443	0.0446	0.0442	0.0442	
	0781 Wolf Point H S			0.0443	0.0446	0.0442	0.0442	
Line E Five Year Average with 5% Discount	LE						2017	LE Reclaasified Rate
	0780 Wolf Point Elem						4.44%	
	0781 Wolf Point H S						4.92%	
Line F Average of LE's contained under one School System Code (SS)							2017	SS Reclaasified Rate
	0860 Wolf Point Public Schools			Your Preliminary Rate by School System (SS) is:			4.68%	
				This same rate is applied to both EL and HS in the same SS				

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

43 Roosevelt 0861 Brockton Public Schools

0782 Brockton Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	891,436.55	891,436.55	0.00	0.00	0.00	0.00
222X Educational Media Services	106.97	106.97	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	131,154.58	131,154.58	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	55,195.79	55,195.79	0.00	0.00	0.00	0.00
25XX Support Services - Business	34,204.97	3,100.00	31,104.97	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	137,293.67	131,990.61	0.00	5,303.06	0.00	0.00
27XX Student Transportation Services	16,571.10	16,571.10	0.00	0.00	0.00	0.00
31XX Food Services	47,789.94	47,789.94	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,774.45	3,774.45	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	10,186.15	10,186.15	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	3,483.58	0.00	0.00	3,483.58	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,842.23	0.00	0.00	1,842.23	0.00	0.00
Totals	1,333,039.98	1,291,306.14	31,104.97	10,628.87	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,333,039.98					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

43 Roosevelt 0861 Brockton Public Schools

0783 Brockton H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	401,603.17	401,603.17	0.00	0.00	0.00	0.00
222X Educational Media Services	381.50	381.50	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	52,281.76	52,281.76	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	45,948.26	45,948.26	0.00	0.00	0.00	0.00
25XX Support Services - Business	24,737.39	1,100.00	23,637.39	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	129,863.60	97,716.61	0.00	32,146.99	0.00	0.00
27XX Student Transportation Services	16,006.85	16,006.85	0.00	0.00	0.00	0.00
31XX Food Services	104,944.36	104,944.36	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	6,454.67	6,454.67	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	51,814.32	51,814.32	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	3,131.42	0.00	0.00	3,131.42	0.00	0.00
Totals	837,167.30	778,251.50	23,637.39	35,278.41	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	837,167.30					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

Line A				2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**
	LE 0782 Brockton Elem	Indirect/Direct	31,104.97 / 1,291,306.14	2.41%		
	LE 0783 Brockton H S	Indirect/Direct	23,637.39 / 778,251.50	3.04%		

Line B Preliminary Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0782 Brockton Elem	0.0362	0.0301	0.0275	0.0301	2.41%
	0783 Brockton H S	0.0362	0.0301	0.0275	0.0301	3.04%

Line C Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0782 Brockton Elem	0.0000	0.0000	0.0000	0.0000	
	0783 Brockton H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0782 Brockton Elem	0.0362	0.0301	0.0275	0.0301	
	0783 Brockton H S	0.0362	0.0301	0.0275	0.0301	

Line E Five Year Average with 5% Discount	LE	2017	LE Reclaasified Rate
	0782 Brockton Elem	2.81%	
	0783 Brockton H S	2.93%	

Line F Average of LE's contained under one School System Code (SS)	2017	SS Reclaasified Rate
0861 Brockton Public Schools	2.87%	

Your Preliminary Rate by School System (SS) is:
 This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

43 Roosevelt 0862 Bainville K-12 Schools

0785 Bainville K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,576,179.12	1,570,259.16	0.00	5,919.96	0.00	0.00
21XX Support Services - Students	31,993.51	31,993.51	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,133.90	2,133.90	0.00	0.00	0.00	0.00
222X Educational Media Services	51,323.43	51,323.43	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	273,398.74	271,299.74	0.00	2,099.00	0.00	0.00
24XX Support Services - School Administration	16,538.69	16,538.69	0.00	0.00	0.00	0.00
25XX Support Services - Business	82,216.55	27.44	82,189.11	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	226,016.56	211,489.30	0.00	14,527.26	0.00	0.00
27XX Student Transportation Services	289,786.48	214,586.48	0.00	75,200.00	0.00	0.00
31XX Food Services	172,411.63	172,411.63	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	54,753.68	54,753.68	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	67,408.71	67,408.71	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	60,765.33	0.00	0.00	60,765.33	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,813.58	0.00	0.00	2,813.58	0.00	0.00
Totals	2,907,739.91	2,664,225.67	82,189.11	161,325.13	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,907,739.91					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A					<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0785 Bainville K-12 Schools	Indirect/Direct	82,189.11 / 2,664,225.67		3.08%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0785 Bainville K-12 Schools	0.0222	0.0244	0.0216	0.0222	3.08%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0785 Bainville K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0785 Bainville K-12 Schools	0.0222	0.0244	0.0216	0.0222	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2017</u>	<u>LE Reclaasified Rate</u>
	0785 Bainville K-12 Schools				2.30%	

Line F Average of LE's contained under one School System Code (SS)		<u>2017</u>	<u>SS Reclaasified Rate</u>
0862 Bainville K-12 Schools		2.30%	

Your Preliminary Rate by School System (SS) is:
This same rate is applied to both EL and HS in the same SS

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

43 Roosevelt 0863 Froid Public Schools

0786 Froid Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	521,169.88	521,169.88	0.00	0.00	0.00	0.00
222X Educational Media Services	25,621.44	25,621.44	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	77,954.85	77,954.85	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	40,031.77	40,031.77	0.00	0.00	0.00	0.00
25XX Support Services - Business	25,768.63	0.00	25,768.63	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	416,960.47	415,460.47	0.00	1,500.00	0.00	0.00
27XX Student Transportation Services	70,133.68	70,133.68	0.00	0.00	0.00	0.00
31XX Food Services	25,121.67	25,121.67	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	598.03	598.03	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	8,568.18	8,568.18	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	22,074.05	0.00	0.00	22,074.05	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	31,000.00	0.00	0.00	31,000.00	0.00	0.00
Totals	1,265,002.65	1,184,659.97	25,768.63	54,574.05	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,265,002.65					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

43 Roosevelt 0863 Froid Public Schools

0787 Froid H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	380,933.53	380,933.53	0.00	0.00	0.00	0.00
222X Educational Media Services	25,854.73	25,854.73	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	63,013.77	63,013.77	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	33,008.18	33,008.18	0.00	0.00	0.00	0.00
25XX Support Services - Business	26,502.41	0.00	26,502.41	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	224,224.77	222,724.77	0.00	1,500.00	0.00	0.00
27XX Student Transportation Services	61,133.95	61,133.95	0.00	0.00	0.00	0.00
31XX Food Services	62,384.45	62,384.45	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	15,294.58	15,294.58	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	40,065.55	40,065.55	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	758.49	0.00	0.00	758.49	0.00	0.00
Totals	933,174.41	904,413.51	26,502.41	2,258.49	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	933,174.41					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

Line A				2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**
LE 0786 Froid Elem		Indirect/Direct	25,768.63 / 1,184,659.97	2.18%		
LE 0787 Froid H S		Indirect/Direct	26,502.41 / 904,413.51	2.93%		

Line B Preliminary Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0786 Froid Elem	0.0175	0.0171	0.0176	0.0173	2.18%
	0787 Froid H S	0.0175	0.0171	0.0176	0.0173	2.93%

Line C Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0786 Froid Elem	0.0000	0.0000	0.0000	0.0000	
	0787 Froid H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0786 Froid Elem	0.0175	0.0171	0.0176	0.0173	
	0787 Froid H S	0.0175	0.0171	0.0176	0.0173	

Line E Five Year Average with 5% Discount	LE	2017	LE Reclaasified Rate
	0786 Froid Elem	1.73%	
	0787 Froid H S	1.88%	

Line F Average of LE's contained under one School System Code (SS)	2017	SS Reclaasified Rate
0863 Froid Public Schools	1.81%	

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.